FOR OHF USE

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2005
STATE OF ILLINOIS
DEPARTMENT OF HEALTHCARE AND FAMILY SERVICES
FINANCIAL AND STATISTICAL REPORT FOR LONG-TERM CARE FACILITIES
(FISCAL YEAR 2005)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0045245

Facility Name: Prairie Rose Health Care Center

Address: 900 South Chestnut Street (Number) Pana (City) 62557 (Zip Code)

County: Christian

Telephone Number: (217) 562-3996 **Fax #** (217) 562-4005

IDPA ID Number: 431710785001

Date of Initial License for Current Owners: 01/01/00

Type of Ownership:

X	VOLUNTARY,NON-PROFIT		PROPRIETARY		GOVERNMENTAL
X	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code	501(c)(3)		Corporation		Other
			"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact
Name: Christine A. Hanover **Telephone Number:** (312) 634-4581
Please send copies of desk review and audit adjustments to address on this page

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2005 to 12/31/2005 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider
(Signed) (Date)
(Type or Print Name)
(Title)

Paid Preparer
(Signed) SEE ACCOUNTANTS' COMPILATION REPORT (Date)
(Print Name and Title)
(Firm Name & Address) Altschuler, Melvoin and Glasser LLP, One South Wacker Drive, Suite 800, Chicago, IL 60606
(Telephone) (312) 384-6000 Fax # (312) 634-5518

MAIL TO: BUREAU OF HEALTH FINANCE
ILLINOIS DEPT OF HEALTHCARE AND FAMILY SERVICES
201 S. Grand Avenue East
Springfield, IL 62763-0001 Phone # (217) 782-1630

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds N/A

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	121	Skilled (SNF)	121	44,165	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	121	TOTALS	121	44,165	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Medicaid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	17,868	4,181	2,446	24,495	8
9	SNF/PED					9
10	ICF					10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	17,868	4,181	2,446	24,495	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 55.46%

D. How many bed-hold days during this year were paid by the Department?
None (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [X] NO [ ] Non-allowable costs have been eliminated in Schedule V, Column 7.

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [X]

I. On what date did you start providing long term care at this location
Date started 03/01/95

J. Was the facility purchased or leased after January 1, 1978?
YES [X] Date 03/01/95 NO [ ]

K. Was the facility certified for Medicare during the reporting year?
YES [X] NO [ ] If YES, enter number of beds certified 25 and days of care provided 2,446

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL [X] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year YES [X] NO [ ]

Tax Year: 12/31/05 Fiscal Year: 12/31/05

* All facilities other than governmental must report on the accrual basi

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 **Report Period Beginning:** 01/01/2005 **Ending:** 12/31/2005

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7**	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	158,937	15,570	5,225	179,732		179,732		179,732			1
2	Food Purchase		111,725		111,725		111,725	(9,678)	102,047			2
3	Housekeeping	105,170	13,990		119,160		119,160		119,160			3
4	Laundry	17,210	28,134		45,344		45,344		45,344			4
5	Heat and Other Utilities			93,379	93,379		93,379		93,379			5
6	Maintenance	23,008	16,705	37,040	76,753		76,753		76,753			6
7	Other (specify):*											7
8	**TOTAL General Services**	304,325	186,124	135,644	626,093		626,093	(9,678)	616,415			8
	B. Health Care and Programs											
9	Medical Director			22,000	22,000		22,000		22,000			9
10	Nursing and Medical Records	914,701	78,559	5,540	998,800		998,800		998,800			10
10a	Therapy	127,756	950	236,984	365,690		365,690		365,690			10a
11	Activities	30,693	797	4,450	35,940		35,940		35,940			11
12	Social Services	33,585	149		33,734		33,734		33,734			12
13	CNA Training											13
14	Program Transportation	23,606			23,606		23,606		23,606			14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	1,130,341	80,455	268,974	1,479,770		1,479,770		1,479,770			16
	C. General Administration											
17	Administrative	60,251		220,000	280,251		280,251		280,251			17
18	Directors Fees											18
19	Professional Services			31,457	31,457		31,457	(1,698)	29,759			19
20	Dues, Fees, Subscriptions & Promotion			3,553	3,553		3,553	(634)	2,919			20
21	Clerical & General Office Expense	38,625	4,741	20,805	64,171		64,171		64,171			21
22	Employee Benefits & Payroll Taxe			222,648	222,648		222,648	2,198	224,846			22
23	Inservice Training & Educatior			130	130		130		130			23
24	Travel and Seminar			543	543		543		543			24
25	Other Admin. Staff Transportatio			5,094	5,094		5,094		5,094			25
26	Insurance-Prop.Liab.Malpractice			103,324	103,324		103,324		103,324			26
27	Other (specify):*											27
28	**TOTAL General Administration**	98,876	4,741	607,554	711,171		711,171	(134)	711,037			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,533,542	271,320	1,012,172	2,817,034		2,817,034	(9,812)	2,807,222			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.** SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Prairie Rose Health Care Center #0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7**	8	9	10	
30	Depreciation			133,824	133,824		133,824		133,824			30
31	Amortization of Pre-Op. & Org											31
32	Interest			228,331	228,331		228,331		228,331			32
33	Real Estate Taxes			43	43		43	(43)				33
34	Rent-Facility & Grounds											34
35	Rent-Equipment & Vehicles			10,999	10,999		10,999		10,999			35
36	Other (specify):*											36
37	**TOTAL Ownership**			373,197	373,197		373,197	(43)	373,154			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		107,890	94	107,984		107,984		107,984			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			66,248	66,248		66,248		66,248			42
43	Other (specify):* Nonallowable Cost			68,335	68,335		68,335	(68,335)				43
44	**TOTAL Special Cost Centers**		107,890	134,677	242,567		242,567	(68,335)	174,232			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,533,542	379,210	1,520,046	3,432,798		3,432,798	(78,190)	3,354,608			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

****See Schedule of adjustments attached at end of cost report.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.

	NON-ALLOWABLE EXPENSES	1 Amount	2 Reference	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Program				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Room	(1,042)	43		5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income				10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax				13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transaction				15
16	Personal Expenses (Including Transportation				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(1,386)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainer				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(47,906)	43		24
25	Fund Raising, Advertising and Promotiona	(2,562)	43		25
26	Income Taxes and Illinois Persona Property Replacement Tax				26
27	CNA Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule (See PG 5A)	(25,294)	var		29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (78,190)		$	30

OHF USE ONLY								
48		49		50		51		52

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule	$		31
32	Donated Goods-Attach Schedule			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	-		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ (78,190)		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport		x	$		38
39						39
40	Gift and Coffee Shops		x			40
41	Barber and Beauty Shops		x			41
42	Laboratory and Radiology		x			42
43	Prescription Drugs		x			43
44	Exceptional Care Program		x			44
45	Other-Attach Schedule		x			45
46	Other-Attach Schedule		x			46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

SEE ACCOUNTANTS' COMPILATION REPORT

Prairie Rose Health Care Center

ID# 0045245

Report Period Beginning: 01/01/2005

Ending: 12/31/2005

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1	Public relations related dues	$ (634)	20	1
2	Labs - Part A	(11,061)	43	2
3	X-Rays - Part A	(3,133)	43	3
4	Special events costs	(1,245)	43	4
5	Offset nonresident meal income	(6,784)	2	5
6	Offset vending revenue	(696)	2	6
7	Legal settlement cost	(1,698)	19	7
8	Nonallowable real estate	(43)	33	8
9				9
10				10
11				11
12				12
13				13
14				14
15				15
16				16
17				17
18				18
19				19
20				20
21				21
22				22
23				23
24				24
25				25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(25,294)		49

STATE OF ILLINOIS **Summary A**

Facility Name & ID Number Prairie Rose Health Care Center **#** 0045245 **Report Period Beginning:** 01/01/2005 **Ending:** 12/31/2005

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	A. General Services	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(7,480)	0	0	0	0	0	0	0	0	0	0	(7,480)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	0	0	0	0	0	0	0	0	0	0	5
6	Maintenance	0	0	0	0	0	0	0	0	0	0	0	0	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	(7,480)	0	0	0	0	0	0	0	0	0	0	(7,480)	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	CNA Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	0	0	0	0	0	0	0	0	0	0	0	16
	C. General Administration													
17	Administrative	0	0	0	0	0	0	0	0	0	0	0	0	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,698)	0	0	0	0	0	0	0	0	0	0	(1,698)	19
20	Fees, Subscriptions & Promotions	(634)	0	0	0	0	0	0	0	0	0	0	(634)	20
21	Clerical & General Office Expenses	0	0	0	0	0	0	0	0	0	0	0	0	21
22	Employee Benefits & Payroll Taxes	0	0	0	0	0	0	0	0	0	0	0	0	22
23	Inservice Training & Education	0	0	0	0	0	0	0	0	0	0	0	0	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	0	0	0	0	0	0	0	0	0	0	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	**TOTAL General Administration**	(2,332)	0	0	0	0	0	0	0	0	0	0	(2,332)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(9,812)	0	0	0	0	0	0	0	0	0	0	(9,812)	29

STATE OF ILLINOIS

Summary B

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 **Report Period Beginning:** 01/01/2005 **Ending:** 12/31/2005

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	0	0	0	0	0	0	0	0	0	32
33	Real Estate Taxes	(43)	0	0	0	0	0	0	0	0	0	0	(43)	33
34	Rent-Facility & Grounds	0	0	0	0	0	0	0	0	0	0	0	0	34
35	Rent-Equipment & Vehicles	0	0	0	0	0	0	0	0	0	0	0	0	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	(43)	0	0	0	0	0	0	0	0	0	0	(43)	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	(68,335)	0	0	0	0	0	0	0	0	0	0	(68,335)	43
44	**TOTAL Special Cost Centers**	(68,335)	0	0	0	0	0	0	0	0	0	0	(68,335)	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(78,190)	0	0	0	0	0	0	0	0	0	0	(78,190)	45

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
SJL Health Systems, Inc.	100					

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. [ ] YES [X] NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V								2
3	V								3
4	V								4
5	V				N/A				5
6	V								6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$			$	$ * 0	14

* Total must agree with the amount recorded on line 34 of Schedule VI

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V			$			$	$	15
16	V								16
17	V								17
18	V								18
19	V								19
20	V								20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 0	$ * 0	39

*** Total must agree with the amount recorded on line 34 of Schedule VI**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
						Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		Compensation Included in Costs for this Reporting Period**			
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Hours	Percent	Description	Amount	Schedule V. Line & Column Reference	
1									$		1
2		N/A									2
3											3
4											4
5											5
6											6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$		13

*** If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.**

**** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.**

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 2/31/2005

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central offic or parent organization costs? (See instructions.) YES [ ] NO [X]

B. Show the allocation of costs below. If necessary, please attach worksheets

Name of Related Organization N/A
Street Address
City / State / Zip Code
Phone Number (
Fax Number (

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1						$	$		$	1
2										2
3			N/A							3
4										4
5										5
6										6
7										7
8										8
9										9
10										10
11										11
12										12
13										13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$	$		$	25

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	AMI Capital, Inc.		X	Mortgage	$21,167.65	12/01/02	$ 3,580,869	$ 3,470,063	11/01/35	0.0618	$ 215,546	1
2												2
3												3
4												4
5												5
	Working Capital											
6												6
7												7
8												8
9	TOTAL Facility Related				$21,167.65		$ 3,580,869	$ 3,470,063			$ 215,546	9
	B. Non-Facility Related*											
10								Amortization expense			12,785	10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$ 12,785	14
15	TOTALS (line 9+line14)						$ 3,580,869	$ 3,470,063			$ 228,331	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ None Line # N/A

*** Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7 (See instructions.)**

SEE ACCOUNTANTS' COMPILATION REPORT

**** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)**

Facility Name & ID Number Prairie Rose Health Care Center **#** 0045245 **Report Period Beginning:** 01/01/2005 **Ending:** 12/31/2005

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2004 report.	*Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and l must accompany the cost report	$	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)	2004	$ N/A	2
3. Under or (over) accrual (line 2 minus line 1).		$	3
4. Real Estate Tax accrual used for 2005 report. (Detail and explain your calculation of this accrual on the lines below.)		$	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru		$	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
2000		8
2001		9
2002		10
2003		11
2004	N/A	12

Not-for profit entity. Does not pay real estate taxes.

	FOR OHF USE ONLY		
13	FROM R. E. TAX STATEMENT FOR 2004	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed

SEE ACCOUNTANTS' COMPILATION REPORT

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2004 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2004 real estate tax costs, as well as copies of your original real estate tax bills for calendar 2004.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2004 real estate tax bill to the Department of Public Aid, Bureau of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2005 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Bureau of Health Finance at (217) 782-1630.

2004 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Prairie Rose Health Care Center COUNTY Christian

FACILITY IDPH LICENSE NUMBER 0045245

CONTACT PERSON REGARDING THIS REPORT Mark Petersen

TELEPHONE 309-691-8113 FAX #: 309-691-8622

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2004 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2004.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	Not-for profit entity. Does not pay real estate taxes.		$	$
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$	$

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? N/A YES N/A NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the original 2004 tax bills which were listed in Section A to this statement. Be sure to use the 2004 tax bill which is normally paid during 2005.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Rose Health Care Cente # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,000 B. General Construction Type: Exterior Brick & Block Frame Wood Number of Stories One

C. Does the Operating Entity? [X] (a) Own the Facility [ ] (b) Rent from a Related Organization [ ] (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions

D. Does the Operating Entity? [X] (a) Own the Equipment [ ] (b) Rent equipment from a Related Organization [X] (c) Rent equipment from Completely Unrelated Organization

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's groun (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, CNA training facilities, et List entity name, type of business, square footage, and number of beds/units available (where applicable

None

F. Does this cost report reflect any organization or pre-operating costs which are being amortize [ ] YES [X] NO
If so, please complete the following:

1. Total Amount Incurred: N/A 2. Number of Years Over Which it is Being Amortized N/A

3. Current Period Amortization: N/A 4. Dates Incurred: N/A

Nature of Costs:
(Attach a complete schedule detailing the total amount of organization and pre-operating costs

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Resident Care	28,000	1995	$ 13,500	1
2					2
3	TOTALS			$ 13,500	3

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	121		1995	1976	$ 1,068,665	$ 35,622	30	$ 35,622	$	$ 385,906	4
5											5
6											6
7											7
8											8
	Improvement Type**										
9	1986 Additions			1986	970,363	32,345	30	32,345		617,258	9
10	1987 Additions			1987	110,922	3,743	29	3,743		68,584	10
11	1989 Additions			1989	2,219		10			2,219	11
12	1990 Additions			1990	4,295	42	30	42		3,698	12
13	1991 Additions			1991	134,283		7			134,283	13
14	1992 Additions			1992	17,130		7			17,130	14
15	1993 Additions			1993	24,239		7			24,239	15
16	1994 Additions			1994	10,559		7			10,559	16
17	1995 Additions			1995	14,617	961	15	961		10,164	17
18	1996 Additions			1996	305,057	21,873	12	21,873		(130,161)	18
19	1997 Additions			1997	23,542	2,354	10	2,354		19,118	19
20	Whirlpool bath			1998	9,120	912	10	912		7,296	20
21	Lift, bath trolley			1998	3,850	385	10	385		3,080	21
22	Shower room			1998	4,884	488	10	488		3,867	22
23	Entrance doors			1998	2,358	118	20	118		855	23
24	Curtains			1998	6,102		5			6,102	24
25	Sidewalk & pad			1999	1,484	99	15	99		651	25
26	Divide receipts on emergency generator			1999	2,397	120	20	120		779	26
27	Med room cabinets, counter top			1999	2,008	100	20	100		603	27
28	Heat/Cool			2000	1,876	268	7	268		1,429	28
29	Door alarms			2001	1,215	81	15	81		378	29
30	Dining room, living room, shower remodel			2001	94,315	3,144	30	3,144		14,409	30
31	Wooded doors			2001	1,900	127	15	127		517	31
32	Landscaping - renovation project			2001	1,174	127	10	127		668	32
33	Bituminous parking lot			2001	22,030	2,754	8	2,754		11,245	33
34											34
35											35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Replace plumbing fixtures	2002	$ 2,490	$ 125	20	$ 125	$	$ 498	37
38	Therapy room remode	2002	5,617	281	20	281		983	38
39	Remodel medication/utility rooms	2002	7,909	395	20	395		1,384	39
40	2 heating/cooling rooftop units	2002	11,300	1,130	10	1,130		3,861	40
41	Breakroom remode	2002	3,106	311	10	311		1,061	41
42	Exterior window covering	2002	7,650	1,093	7	1,093		3,643	42
43	Lights for therapy room	2002	805	81	10	81		248	43
44	Renovation on facility floors and walls	2002	36,842	1,842	20	1,842		5,680	44
45									45
46	Fire Supression System	2004	1,540	154	10	154		167	46
47	Antenna	2004	2,944	294	10	294		540	47
48	Sign	2004	1,200	80	10	80		120	48
49									49
50	Carpet	2005	1,281	213	5	213		213	50
51									51
52									52
53									53
54									54
55									55
56									56
57									57
58									58
59									59
60									60
61									61
62									62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 2,923,288	$ 111,662		$ 111,662	$	$ 1,233,274	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Numbe Prairie Rose Health Care Cente # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instruction

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 674,330	$ 21,574	$ 21,574	$	3-15	$ 598,427	71
72	Current Year Purchases	15,264	588	588		10	588	72
73	Fully Depreciated Assets	58,744					58,744	73
74								74
75	TOTALS	$ 748,338	$ 22,162	$ 22,162	$		$ 657,759	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Facility	Van	1994	$ 27,905	$	$	$	7	$ 27,905	76
77										77
78										78
79										79
80	TOTALS			$ 27,905	$	$	$		$ 27,905	80

E. Summary of Care-Related Asset

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 3,713,031	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 133,824	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 133,824	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,918,938	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions

	1 Description & Year Acquirec	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	N/A	$	$	$	86
87					87
88					88
89					89
90					90
91	TOTALS	$	$	$	91

G. Construction-in-Progres

	Description	Cost	
92	N/A	$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

SEE ACCOUNTANTS' COMPILATION REPORT

** This must agree with Schedule V line 30, column (

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
   If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Original Lease Date	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$ N/A			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
   This amount was calculated by dividing the total amount to be amortized
   by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
    Beginning
    Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2006	$
13.	/2007	$
14.	/2008	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO
16. Rental Amount for movable equipment: $ 10,999 Description: Suction/ventilator-2438; copier-3163; electric bed/mattress-2268; dish machine-648; folder-2058, nursing-42
    (Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18			N/A		18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XIII. EXPENSES RELATING TO CERTIFIED NURSE AIDE (CNA) TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If CNAs are trained in another facility program, attach a schedule listing the facility name, address and cost per CNA trained in that facility

1. HAVE YOU TRAINED CNAs DURING THIS REPORT PERIOD? [ ] YES [X] NO

It is the policy of this facility to only hire certified nurses aides

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - COMMUNITY COLLEGE [ ]
   - HOURS PER CNA ____

3. CLINICAL PORTION:
   - IN-HOUSE PROGRAM [ ]
   - IN OTHER FACILITY [ ]
   - HOURS PER CNA ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	CNA Competency Tests				
9	TOTALS	$	$	$	$
10	SUM OF line 9, col. 1 and 2 (e)	$			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training CNAs from other facilities

$

D. NUMBER OF CNAs TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits
(c) For in-house training programs only. Do not include fringe benefits
(d) Allocate based on if the CNA is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own CNAs
(e) The total amount of Drop-out and Completed Costs for your own CNAs must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained CNAs.

SEE ACCOUNTANTS' COMPILATION REPORT

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.

	1	2		3	4		5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff Units of Service		Staff Cost	Outside Practitioner (other than consultant) Units	Outside Practitioner (other than consultant) Cost	Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
1	Licensed Occupational Therapist	10A(3)	hrs		$	6,305	$ 102,611	$	6,305	$ 102,611	1
2	Licensed Speech and Language Development Therapist	10A(3)	hrs			1,500	27,218		1,500	27,218	2
3	Licensed Recreational Therapist		hrs								3
4	Licensed Physical Therapist	10A(2,3)	hrs			6,163	107,155	950	6,163	108,105	4
5	Physician Care		visits								5
6	Dental Care		visits								6
7	Work Related Program		hrs								7
8	Habilitation		hrs								8
9	Pharmacy	39(2)	# of prescrpts					107,890		107,890	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs								10
11	Academic Education		hrs								11
12	Exceptional Care Program										12
13	Other (specify): Respiratory Therapy	10A(1), 39(3)	7,250 hrs		127,756		94		7,250	127,850	13
14	TOTAL				$ 127,756	13,969	$ 237,078	$ 108,840	21,219	$ 473,674	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed Schedule XVIII-B. Salaries of unlicensed practitioners, such as CNAs, who help with the above activities should not be lis on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 **Report Period Beginning:** 01/01/2005 **Ending:** 12/31/2005

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2005 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 601	$ 601	1
2	Cash-Patient Deposits	26,998	26,998	2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 30,000)	1,360,943	1,360,943	3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	33,363	33,363	6
7	Other Prepaid Expenses	12,105	12,105	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Utility deposits	2,106	2,106	9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,436,116	$ 1,436,116	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	13,500	13,500	13
14	Buildings, at Historical Cost	2,832,992	2,900,084	14
15	Leasehold Improvements, at Historical Cost	23,204	23,204	15
16	Equipment, at Historical Cost	843,335	776,243	16
17	Accumulated Depreciation (book methods)	(1,918,938)	(1,918,938)	17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (sp Financing Costs	389,519	389,519	22
23	Other(specify): (See Schedule 17A)	533,637	533,637	23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 2,717,249	$ 2,717,249	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 4,153,365	$ 4,153,365	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 694,041	$ 694,041	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	26,998	26,998	28
29	Short-Term Notes Payable	40,702	40,702	29
30	Accrued Salaries Payable	94,476	94,476	30
31	Accrued Taxes Payable (excluding real estate taxes)	13,522	13,522	31
32	Accrued Real Estate Taxes(Sch.IX-B)			32
33	Accrued Interest Payable	17,871	17,871	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Accrued expenses	11,393	11,393	36
37	Intercompany payables	804,710	804,710	37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 1,703,713	$ 1,703,713	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	3,429,361	3,429,361	40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 3,429,361	$ 3,429,361	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 5,133,074	$ 5,133,074	46
47	**TOTAL EQUITY(page 18, line 24)**	$ (979,709)	$ (979,709)	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 4,153,365	$ 4,153,365	48

SEE ACCOUNTANTS' COMPILATION REPORT

***(See instructions.)**

Prairie Rose Health Care Center
Facility # 0045245
January 1, 2005 - December 31, 2005 Schedule 17A

	Operating	After Consolidation
XV. BALANCE SHEET		
Line 23 - Other		
Replacement & Reserve Fund	244,560	244,560
Project fund-insurance	39,056	39,056
Completion Repair	231,016	231,016
MIP Reserve	19,005	19,005
	533,637	533,637

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ (1,309,973)	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ (1,309,973)	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	330,264	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 330,264	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ (979,709)	24 *

Operating Entity Only

*** This must agree with page 17, line 47.**

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Car	$ 3,156,993	1
2	Discounts and Allowances for all Level	(268,593)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,888,400	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	421,463	6
7	Oxygen	1,567	7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 423,030	8
	C. Other Operating Revenue		
9	Payments for Educatior		9
10	Other Government Grants		10
11	CNA Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals	6,784	14
15	Telephone, Television and Radic		15
16	Rental of Facility Space		16
17	Sale of Drugs	231,978	17
18	Sale of Supplies to Non-Patient		18
19	Laboratory	76,473	19
20	Radiology and X-Ray		20
21	Other Medical Services	117,702	21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 432,937	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income**	4,349	25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$ 4,349	26
	E. Other Revenue (specify):****		
27	Settlement Income (Insurance, Legal, Etc.)		27
28	Vending revenue	696	28
28a	Other (See Schedule 19A)	13,650	28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$ 14,346	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 3,763,062	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	626,093	31
32	Health Care	1,479,770	32
33	General Administratior	711,171	33
	B. Capital Expense		
34	Ownership	373,197	34
	C. Ancillary Expense		
35	Special Cost Centers	176,319	35
36	Provider Participation Fee	66,248	36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 3,432,798	40
41	**Income before Income Taxes (line 30 minus line 40)****	330,264	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 330,264	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation. This entity is a cash basis taxpayer.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.** **SEE ACCOUNTANTS' COMPILATION REPORT**

**** **Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Prairie Rose Health Care Center
Facility # 0045245
January 1, 2005 - December 31, 2005

Schedule 19A

XVII. INCOME STATEMENT

Line 28a - Other revenue	
Medical Supplies	4,536
Other	861
Refund of overpayments from Pana Community Hospital	8,253
	13,650

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	2,253	2,253	$ 43,906	$ 19.49	1
2	Assistant Director of Nursing	486	486	8,865	18.24	2
3	Registered Nurses	4,509	4,842	95,542	19.73	3
4	Licensed Practical Nurses	17,568	18,584	295,904	15.92	4
5	CNAs & Orderlies	52,877	55,097	442,778	8.04	5
6	CNA Trainees					6
7	Licensed Therapist	7,412	7,520	127,756	16.99	7
8	Rehab/Therapy Aides					8
9	Activity Director	1,975	2,095	24,924	11.90	9
10	Activity Assistants	720	756	5,769	7.63	10
11	Social Service Workers	2,080	2,080	33,585	16.15	11
12	Dietician	457	457	10,224	22.37	12
13	Food Service Supervisor	3,836	4,100	44,716	10.91	13
14	Head Cook					14
15	Cook Helpers/Assistants	11,434	12,237	103,997	8.50	15
16	Dishwashers					16
17	Maintenance Worker	2,063	2,079	23,008	11.07	17
18	Housekeepers	11,643	12,183	105,170	8.63	18
19	Laundry	2,341	2,416	17,210	7.12	19
20	Administrator	2,080	2,080	60,251	28.97	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	2,772	2,772	38,625	13.93	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Ca (See Sch 20A)	2,856	2,984	51,312	17.20	32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	129,362	135,021	$ 1,533,542 *	$ 11.36	34

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant	8 visits	$ 5,225	1(3)	35
36	Medical Director	12 visits	22,000	9(3)	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	5 visits	500	10(3)	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultan				41
42	Respiratory Therapy Consultan				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant				45
46	Other(specify) Rehab		5,040	10(3)	46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 32,765		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$		50
51	Licensed Practical Nurses	N/A			51
52	Certified Nurse Assistants/Aides				52
53	TOTAL (lines 50 - 52)		$		53

SEE ACCOUNTANTS' COMPILATION REPORT

* This total must agree with page 4, column 1, line 45.

** See instructions.

Prairie Rose Health Care Center
Facility # 0045245
January 1, 2005 - December 31, 2005 Schedule 20A

XVIII. A. Staffing and Salary Costs - Line 32: Other Healthcare Costs

Description	Hours Worked	Hours Paid	Salary or Wages	Ave. Hrly. Wage
Care Plan Coordinator	915	915	27,706	30.28
Transportation	1,941	2,069	23,606	11.41
	2,856	2,984	51,312	17.20

Facility Name & ID Number: Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Margaret J. West	Administrator	0	$ 60,251
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.			$ 60,251

B. Administrative - Other

Description	Amount
Management fees	$ 220,000
TOTAL (agree to Schedule V, line 17, col. 3)	$ 220,000
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Bush Snyder	Legal	$ 120
Brown & James	Legal	559
Hoyl, Voelker, et.al.	Settlement	1,698
Peoria County Recorder	Legal	33
Secretary of State	Legal	20
Altschuler, Melvoin		
and Glasser, LLP	Accounting	8,000
Ginoli & Company	Accounting	17,840
See Schedule 21A	Computer services	3,187
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 31,457

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 64,112
Unemployment Compensation Insurance	2,955
FICA Taxes	113,930
Employee Health Insurance	31,555
Employee Meals	2,198
Illinois Municipal Retirement Fund (IMRF)*	
Life insurance	491
Employee morale	5,456
Pension contribution	3,462
Dental & vision insurance	687
TOTAL (agree to Schedule V, line 22, col.8)	$ 224,846

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
N/A		
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 1,990
Advertising: Employee Recruitment	
Health Care Worker Background Check	
(Indicate # of checks performed 22)	270
Miscellaneous dues & subscriptions	127
Chamber of Commerce and Rotary dues	634
Miscellaneous license & permits	532
Less: Public Relations Expense	(634)
Non-allowable advertising	( )
Yellow page advertising	( )
TOTAL (agree to Sch. V, line 20, col. 8)	$ 2,919

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	503
Seminar Expense	40
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 543

* Attach copy of IMRF notifications

**See instructions.

Prairie Rose Health Care Center
Facility # 0045245
January 1, 2005 - December 31, 2005 Schedule 21A

XIX. SUPPORT SCHEDULE
C. Professional Services

Total (agree to Schedule V, line 19, column 3)	31,457
Less: Non-allowable settlement expenses	(1,698)
Total (agree to Schedule V, line 19, column 8)	29,759

Computer Services

Threshold Data Technology	750
Advanced Computers on Demand	476
Global Exchange Services	1,077
Byte Size Computer	53
McKesson Medical	50
Mutual of Omaha	130
Jill West	651
	3,187

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 Report Period Beginning: 01/01/2005 Ending: 12/31/2005

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008	FY2009	FY2010
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5					N/A								
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Prairie Rose Health Care Center # 0045245 **Report Period Beginning:** 01/01/2005 **Ending:** 12/31/2005

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost repor **No**
If YES, give association name and amount **N/A**

(3) Did the nursing home make political contributions or payments to a politic action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **N/A**

(4) Does the bed capacity of the building differ from the number of beds licensed at th end of the fiscal year? **No** If YES, what is the capacity? **N/A**

(5) Have you properly capitalized all major repairs and equipment purchases **Yes**
What was the average life used for new equipment added during this perioc **10 years**

(6) Indicate the total amount of both disposable and non-disposable diaper expens and the location of this expense on Sch. V. $ **8,459** Line **10 (2)**

(7) Have all costs reported on this form been determined using accounting procedur consistent with prior reports? **Yes** If NO, attach a complete explanation

(8) Are you presently operating under a sale and leaseback arrangemen **No**
If YES, give effective date of lease **N/A**

(9) Are you presently operating under a sublease agreemen ____ YES **X** NO

(10) Was this home previously operated by a related party (as is defined in the instructions f Schedule VII)? YES ____ NO **X** If YES, please indicate name of the facility IDPH license number of this related party and the date the present owners took ove
N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Departmer during this cost report period. $ **66,248**
This amount is to be recorded on line 42 of Schedule V

(12) Are there any salary costs which have been allocated to more than one line on Schedule for an individual employee? **No** If YES, attach an explanation of the allocation

SEE ACCOUNTANTS' COMPILATION REPORT

(13) Have costs for all supplies and services which are of the type that can be billed t the Department, in addition to the daily rate, been properly classifie in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services f the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attac a schedule which explains how all related costs were allocated to these function

(15) Indicate the cost of employee meals that has been reclassified to employee benefi on Schedule V. $ **2,198** Has any meal income been offset agains related costs? **Yes** Indicate the amount $ **6,784**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel **No**
If YES, attach a complete explanation
b. Do you have a separate contract with the Department to provide medical transportation fc residents? **No** If YES, please indicate the amount of income earned from such program during this reporting period. $ **N/A**
c. What percent of all travel expense relates to transportation of nurses and patients **82%**
d. Have vehicle usage logs been maintained **Adequate records have been maintained.**
e. Are all vehicles stored at the nursing home during the night and all oth times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjust out of the cost report? **N/A**
g. Does the facility transport residents to and from day training? No
Indicate the amount of income earned from providing such transportation during this reporting period. $ **N/A**

(17) Has an audit been performed by an independent certified public accounting firm **Yes**
Firm Name: **Ginoli & Company** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this cop been attached? **No** If no, please explain. **Audit in progress**

(18) Have all costs which do not relate to the provision of long term care been adjusted o out of Schedule V? **Yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of servic performed been attached to this cost report? **N/A**
Attach invoices and a summary of services for all architect and appraisal fee

RECONCILIATION REPORT **12:00 PM** **5/16/2006**

ITEM	Value 1	Cond.	Value 2	Difference	RESULTS	COMPARE CEL	SUB-SCHED.	LINE NO.	COL. NO.	WITH CELL	SUB-SCHED.	LINE NO.	COL. NO.
Adjustment Detail	-78,190	equal to	-78,190	0	O.K.	Pg5 Z22	B.	37	1	Pg4 K29	N/A	45	7
Interest Expense	228,331	equal to	228,331	0	O.K.	Pg9 P34	A.	15	10	Pg4 L13	N/A	32	8
Real Estate Tax Expenses	0	equal to	0	0	O.K.	Pg10 W24	B.	5	N/A	Pg4 L14	N/A	33	8
Amortization exp. Pre-opening & org.	N/A	equal to	0	#VALUE!	#VALUE!	Pg11 I33	E.	3	N/A	Pg4 L12	N/A	31	8
Ownership Costs-Depreciation	133,824	equal to	133,824	0	O.K.	Pg13 Y28	E.	49	2	Pg4 L11	N/A	30	8
Rental Costs A	0	equal to	0	0	O.K.	Pg14 L20+N22	A.	7 + 8	4+N/A	Pg4 L15	N/A	34	8
Rental Costs B	10,999	equal to	10,999	0	O.K.	Pg14 J30+N40	B.+ C.	16+21	N/A+4	Pg4 L16	N/A	35	8
Nurse Aid Training Prog.	0	equal to	0	0	O.K.	Pg15 L36	B.	10	1	Pg3 L23	N/A	13	8
Special Serv.- Staff Wages	127,756	equal to		0	O.K.	Pg16 N32	N/A	14	3	Pg4 E22	N/A	39	1
Therapy Services	237,934	equal to	365,690	-127,756	FAILED	Pg16 Z12+Z14.	N/A;B	1-4;40-43	8;2	Pg3 H20	N/A	1Oa	4
Special Serv.- Supplies	108,840	equal to	108,840	0	O.K.	Pg16 V32	N/A	14	6	Pg4 F22 + Pg 3	N/A	39,10a	2
Income Stat. General Serv.	626,093	equal to	626,093	0	O.K.	Pg19 P11	N/A	31	2	Pg3 H16	N/A	8	4
Income Stat. Health Care	1,479,770	equal to	1,479,770	0	O.K.	Pg19 P12	N/A	32	2	Pg3 H26	N/A	16	4
Income Stat. Admininstation	711,171	equal to	711,171	0	O.K.	Pg19 P13	N/A	33	2	Pg3 H39	N/A	28	4
Income Stat. Ownership	373,197	equal to	373,197	0	O.K.	Pg19 P15	N/A	34	2	Pg4 H18	N/A	37	4
Income Stat. Special Cost Ctr	176,319	equal to	176,319	0	O.K.	Pg19 P17	N/A	35	2	Pg4 H21..H24+I	N/A	38to41+43	4
Income Stat. Prov. Partic.	66,248	equal to	66,248	0	O.K.	Pg19 P18	N/A	36	2	Pg4 H25	N/A	42	4
Staff- Nursing	886,995	equal to	914,701	-27,706	FAILED	Pg20 K11..K15+	A.	1-5,24,25,27-30	3	Pg3 E19	N/A	10	1
Staff- Nurse aide Training	0	< or = to		0	O.K.	Pg20 K16	A.	6	3	Pg3 E23	N/A	13	1
Staff-Licensed Therapist	127,756	equal to		0	O.K.	Pg20 K17	A.	7	3	Pg4 E22	N/A	39	1
Staff- Activities	30,693	equal to	30,693	0	O.K.	Pg20 K19+K20	A.	9+10	3	Pg3 E21	N/A	11	1
Staff- Social Serv. Workers	33,585	equal to	33,585	0	O.K.	Pg20 K21	A.	11	3	Pg3 E22	N/A	12	1
Staff- Dietary	158,937	equal to	158,937	0	O.K.	Pg20 K22..K26	A.	16-Dec	3	Pg3 E9	N/A	1	1
Staff- Maintenance	23,008	equal to	23,008	0	O.K.	Pg20 K27	A.	17	3	Pg3 E14	N/A	6	1
Staff- Housekeeping	105,170	equal to	105,170	0	O.K.	Pg20 K28	A.	18	3	Pg3 E11	N/A	3	1
Staff- Laundry	17,210	equal to	17,210	0	O.K.	Pg20 K29	A.	19	3	Pg3 E12	N/A	4	1
Staff- Administrative	60,251	equal to	60,251	0	O.K.	Pg20 K30..K32	A.	20-22	3	Pg3 E28	N/A	17	1
Staff- Clerical	38,625	equal to	38,625	0	O.K.	Pg20 K33..K34	A.	23+24	3	Pg3 E32	N/A	21	1
Staff- Medical Director	0	equal to		0	O.K.	Pg20 K37	A.	27	3	Pg3 E18	N/A	9	1
Total Salaries And Wages	1,533,542	equal to	1,533,542	0	O.K.	Pg20 K44	A.	34	3	Pg4 E29	N/A	45	1
Dietary Consultant	5,225	< or = to	5,225	0	O.K.	Pg20 X12	B.	35	2	Pg3 G9	N/A	1	3
Medical Director	22,000	< or = to	22,000	0	O.K.	Pg20 X13	B.	36	2	Pg3 G18	N/A	9	3
Consultants & contractors	500	< or = to	5,540	-5,040	O.K.	Pg20 X14..X16+	B. & C.	I7to39 and 50to5	2	Pg3 G19	N/A	10	3
Activity Consultant	0	< or = to	4,450	-4,450	O.K.	Pg20 X21	B.	44	2	Pg3 G21	N/A	11	3
Social Service Consultant	0	< or = to		0	O.K.	Pg20 X22	B.	45	2	Pg3 G22	N/A	12	3
Supp. Sched.- Admin. Salar.	60,251	equal to	60,251	0	O.K.	Pg21 I16	A.	N/A	N/A	Pg3 E28	N/A	17	1
Supp. Sched.- Admin. Other	220,000	equal to	220,000	0	O.K.	Pg21 I24	B.	N/A	N/A	Pg3 G28	N/A	17	3
Supp. Sched.- Prof. Serv.	31,457	equal to	31,457	0	O.K.	Pg21 I41	C.	N/A	N/A	Pg3 G30	N/A	19	3
Supp. Sched.- Benefit/Taxes	224,846	equal to	224,846	0	O.K.	Pg21 P22	D.	N/A	N/A	Pg3 L33	N/A	22	8
Supp. Sched.- Sched of dues..	2,919	equal to	2,919	0	O.K.	Pg21 V22	F.	N/A	N/A	Pg3 L31	N/A	20	8
Supp. Sched.- Sched. of trav	543	equal to	543	0	O.K.	Pg21 V41	G.	N/A	N/A	Pg3 L35	N/A	24	8
Gen. Info - Particip. Fees	66,248	equal to	66,248	0	O.K.	Pg23 I38	N/A	11	N/A	Pg4 G25	N/A	42	3
Gen. Info - Employee Meals	2,198	< or = to	2,198	0	O.K.	Pg23 S16	N/A	16	N/A	Pg3 K33	N/A	2 & 22	7
Gen. Info - Employee Meals	2,198	equal to	2,198	0	O.K.	Pg23 S16	N/A	16	N/A	Pg21 P12	D.	N/A	N/A
Nurse aide training	0	equal to		0	O.K.	Pg15 U29..U31	B.	3, 4 & 5	4	Pg3 E23	N/A	13	1
Days of medicare provided	2,446	equal to	2,446	0	O.K.	Pg2 AB29	K.	N/A	N/A	Pg2 J30	B.	8	4
Adjustment for related org. costs	0	equal to	0	0	O.K.	Pg5 Z18	B.	34	1	Pg6 to Pg 6I Y4	B.	14	8
Total loan balance	3,470,063	equal to	3,470,063	0	O.K.	Pg9 L34	A.	15	7	Pg17 V13+V27.	N/A	29+39-41	2
Real estate tax accrual	0	equal to		0	O.K.	Pg10 W15	B.	4	N/A	Pg17 V17	N/A	32	2
Land	13,500	equal to	13,500	0	O.K.	Pg11 T43	A.	3	4	Pg17 K25	N/A	13	2
Building cost	2,923,288	equal to	2,923,288	0	O.K.	Pg12 to 12I L43	B.	36	4	Pg17 K26+K27	N/A	14 & 15	2
Equipment and vehicle cost	776,243	equal to	776,243	0	O.K.	Pg13 O22+L13	C.& D.	41 + 46	1 + 4	Pg17 K28	N/A	16	2
Accumulated depr.	1,918,938	equal to	1,918,938	0	O.K.	Pg13 Y30	E.	51	2	Pg17 K29	N/A	17	2
End of year equity	-979,709	equal to	-979,709	0	O.K.	Pg18 I33	N/A	24	1	Pg17 S39	N/A	47	1
Net income (loss)	330,264	equal to	330,264	0	O.K.	Pg18 I15	N/A	7	1	Pg19 P30	N/A	43	2
Unamortized deferred maint. cost	0	equal to		0	O.K.	Pg22 F31-J31..S	H.	20	3	Pg17 K30	N/A	18	2
Balance Sheet	4,153,365	equal to	4,153,365	0	O.K.	Pg17:H41		25	1	Pg17 S41	N/A	48	1

Prairie Rose Health Care Center
IDHFS Comparative Data - Per Resident Day Cost
Year Ending 12/31/2005

Enter your HSA # in next column ======> 3
Census (Pulls from Page 2) 24,495

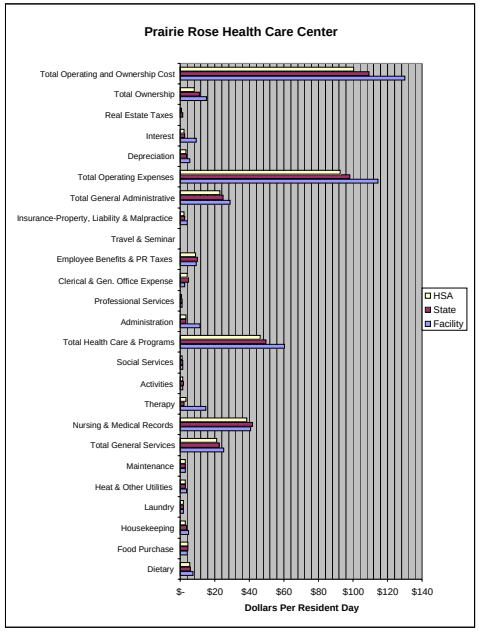
Cost Report Line	Description	Your Facility	Average Median Cost Per Day (2003) State	HSA
1	Dietary	7.34	6.01	5.50
2	Food Purchase	4.17	4.31	4.27
3	Housekeeping	4.86	3.70	2.91
4	Laundry	1.85	1.85	1.79
5	Heat & Other Utilities	3.81	2.95	2.94
6	Maintenance	3.13	3.01	2.99
8	Total General Services	25.16	22.58	21.14
10	Nursing & Medical Records	40.78	41.83	38.37
10A	Therapy	14.93	2.10	3.34
11	Activities	1.47	1.91	1.61
12	Social Services	1.38	1.42	1.05
16	Total Health Care & Programs	60.41	49.48	46.39
17	Administration	11.44	3.36	3.15
19	Professional Services	1.21	0.99	0.83
21	Clerical & Gen. Office Expense	2.62	4.79	3.98
22	Employee Benefits & PR Taxes	9.18	10.09	8.88
24	Travel & Seminar	0.02	0.08	0.10
26	Insurance-Property, Liability & Malpractice	4.22	2.58	2.35
28	Total General Administrative	29.03	24.94	23.02
29	Total Operating Expenses	114.60	98.06	92.47
30	Depreciation	5.46	3.70	3.29
32	Interest	9.32	2.54	2.09
33	Real Estate Taxes	-	1.38	0.82
37	Total Ownership	15.23	11.11	8.00
	Total Operating and Ownership Cost	129.84	109.17	100.47

Notes:
Your Facility data is from page 3, column 8 of your 2005 Medicaid cost report, divided by your annual census.

The Average Median Cost Per Day for the **State** and your **HSA** is taken from 2003 data available from the Illinois Department of Healthcare and Family Services and corresponds with the respective cost report data after final adjustments.

IDHFS LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004) **UN-INFLATED**

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.01	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	**TOTAL GENERAL SERVICES**	**22.58**	**24.49**	**22.99**	**21.14**	**22.99**	**21.47**	**22.65**	**22.65**	**22.65**	**22.45**	**24.49**	**21.73**	**17.57**	**31.51**
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	**TOTAL HEALTH CARE & PROGRAMS**	**49.48**	**50.39**	**51.22**	**46.39**	**51.22**	**41.58**	**52.34**	**52.34**	**52.34**	**54.96**	**50.39**	**49.49**	**32.10**	**77.23**
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	**TOTAL GENERAL ADMINISTRATIVE**	**24.94**	**25.31**	**26.11**	**23.02**	**26.11**	**21.37**	**25.81**	**25.81**	**25.81**	**26.59**	**25.31**	**22.93**	**16.95**	**39.14**
29	**TOTAL OPERATING EXPENSES**	**98.06**	**100.77**	**100.03**	**92.47**	**100.03**	**88.05**	**100.96**	**100.96**	**100.96**	**103.01**	**100.77**	**94.71**	**69.40**	**142.56**
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	**TOTAL OWNERSHIP**	**11.11**	**9.73**	**9.80**	**8.00**	**9.80**	**7.04**	**14.54**	**14.54**	**14.54**	**11.02**	**9.73**	**8.39**	**3.76**	**23.58**
	TOTAL OPERATING & OWNERSHIP CC	**109.17**	**110.50**	**109.83**	**100.47**	**109.83**	**95.09**	**115.50**	**115.50**	**115.50**	**114.03**	**110.50**	**103.10**	**73.16**	**166.14**



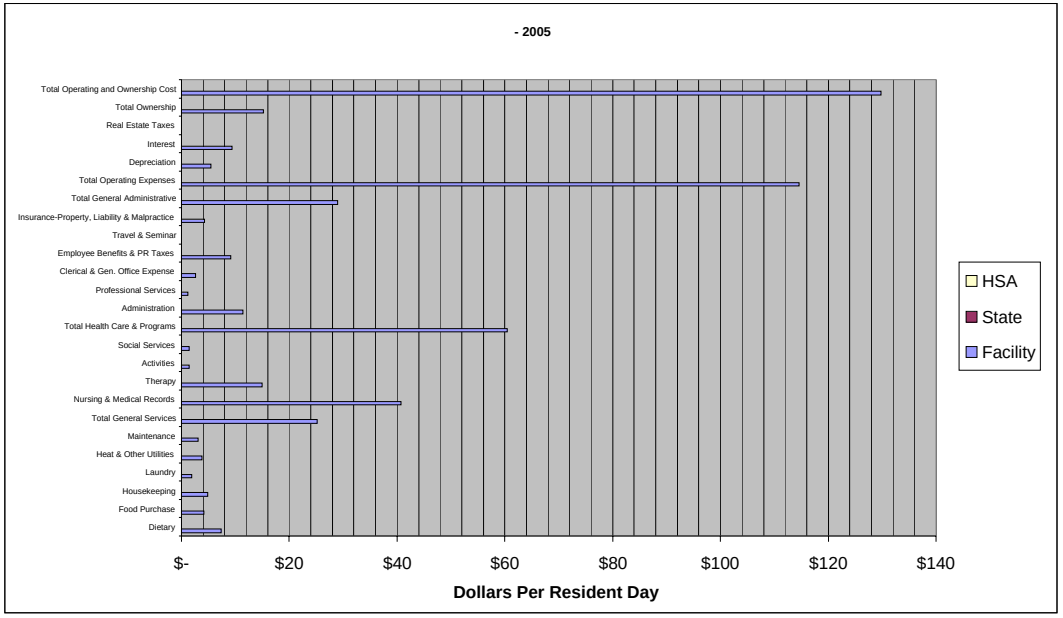
Prairie Rose Health Care Center
IDPA Comparative Data - Per Resident Day Cost
Year Ending 12/31/2005

Enter your HSA # in next column: 11
Census (Pulls from Page 2): 24,495

Cost Report Line	Description	2005 Per Diem Your Facility	2004 Median Cost Per Day State	2004 Median Cost Per Day HSA	2004 Per Diem Your Facility	2004 Median Cost Per Day State	2004 Median Cost Per Day HSA	2003 Per Diem Your Facility	2003 Median Cost Per Day State	2003 Median Cost Per Day HSA	2002 Per Diem Your Facility	2002 Mediam Cost Per Day State	2002 Mediam Cost Per Day HSA
1	Dietary	7.34	-	-	#DIV/0!	-	-	#DIV/0!	6.10	5.70	#DIV/0!	6.01	5.60
2	Food Purchase	4.17	-	-	#DIV/0!	-	-	#DIV/0!	4.31	4.11	#DIV/0!	4.27	4.09
3	Housekeeping	4.86	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.61	#DIV/0!	3.65	3.48
4	Laundry	1.85	-	-	#DIV/0!	-	-	#DIV/0!	1.85	2.13	#DIV/0!	1.90	2.23
5	Heat & Other Utilities	3.81	-	-	#DIV/0!	-	-	#DIV/0!	2.95	2.95	#DIV/0!	2.71	2.73
6	Maintenance	3.13	-	-	#DIV/0!	-	-	#DIV/0!	3.01	2.82	#DIV/0!	2.99	2.92
8	Total General Services	25.16	-	-	#DIV/0!	-	-	#DIV/0!	22.58	21.73	#DIV/0!	22.09	22.04
10	Nursing & Medical Records	40.78	-	-	#DIV/0!	-	-	#DIV/0!	41.83	42.15	#DIV/0!	40.68	41.16
10A	Therapy	14.93	-	-	#DIV/0!	-	-	#DIV/0!	2.10	2.24	#DIV/0!	1.85	2.27
11	Activities	1.47	-	-	#DIV/0!	-	-	#DIV/0!	1.91	1.54	#DIV/0!	1.88	1.60
12	Social Services	1.38	-	-	#DIV/0!	-	-	#DIV/0!	1.42	1.27	#DIV/0!	1.44	1.32
16	Total Health Care & Programs	60.41	-	-	#DIV/0!	-	-	#DIV/0!	49.48	49.49	#DIV/0!	47.55	47.76
17	Administration	11.44	-	-	#DIV/0!	-	-	#DIV/0!	3.36	3.17	#DIV/0!	3.39	3.54
19	Professional Services	1.21	-	-	#DIV/0!	-	-	#DIV/0!	0.99	0.77	#DIV/0!	0.98	0.72
21	Clerical & Gen. Office Expense	2.62	-	-	#DIV/0!	-	-	#DIV/0!	4.79	4.25	#DIV/0!	4.58	4.31
22	Employee Benefits & PR Taxes	9.18	-	-	#DIV/0!	-	-	#DIV/0!	10.09	9.08	#DIV/0!	9.63	8.44
24	Travel & Seminar	0.02	-	-	#DIV/0!	-	-	#DIV/0!	0.08	0.07	#DIV/0!	0.09	0.09
26	Insurance-Property, Liability & Malpractice	4.22	-	-	#DIV/0!	-	-	#DIV/0!	2.58	2.61	#DIV/0!	2.19	2.03
28	Total General Administrative	29.03	-	-	#DIV/0!	-	-	#DIV/0!	24.94	22.93	#DIV/0!	23.47	21.93
29	Total Operating Expenses	114.60	-	-	#DIV/0!	-	-	#DIV/0!	98.06	94.71	#DIV/0!	94.39	91.33
30	Depreciation	5.46	-	-	#DIV/0!	-	-	#DIV/0!	3.70	3.38	#DIV/0!	3.53	3.04
32	Interest	9.32	-	-	#DIV/0!	-	-	#DIV/0!	2.54	1.50	#DIV/0!	2.73	1.54
33	Real Estate Taxes	0.00	-	-	#DIV/0!	-	-	#DIV/0!	1.38	1.11	#DIV/0!	1.30	1.03
37	Total Ownership	15.23	-	-	#DIV/0!	-	-	#DIV/0!	11.11	8.39	#DIV/0!	11.44	10.00
	Total Operating and Ownership Cost	129.84	-	-	#DIV/0!	-	-	#DIV/0!	#####	103.10	#DIV/0!	105.83	101.30

Notes:
Your Facility data is from page 3, column 8 of each of your respective Medicaid cost reports, divided by the respective annual census.

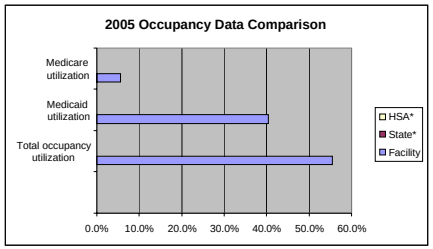
The 2005, 2004, 2003 & 2002 Median Cost Per Day for the **State** and your **HSA** is taken from data available from the Illinois Department of Public Aid and corresponds with the respective cost report data after final adjustments.



Prairie Rose Health Care Center
Comparative Occupancy Data
Year Ending 12/31/2005
HSA 3

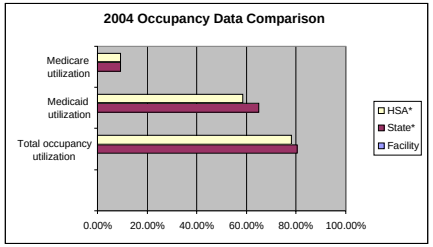
2005

	Your Facility	State*	HSA*
Total occupancy utilization	55.46%	0.00%	0.00%
Medicaid utilization	40.46%	0.00%	0.00%
Medicare utilization	5.54%	0.00%	0.00%
Private pay percent utilization	9.47%	N/A	N/A
Capacity in Patient Days	44,165	N/A	N/A
Census days of service provided	24,495	N/A	N/A



2004

	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.50%	78.10%
Medicaid utilization	#DIV/0!	65.00%	58.50%
Medicare utilization	#DIV/0!	9.40%	9.30%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A

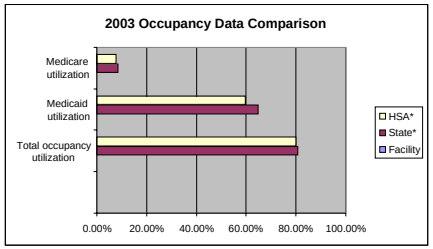


* State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

Prairie Rose Health Care Center
Comparative Occupancy Data
Year Ending
HSA 3

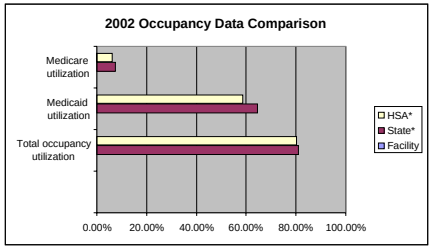
2003

	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.80%	79.90%
Medicaid utilization	#DIV/0!	64.80%	59.60%
Medicare utilization	#DIV/0!	8.50%	7.70%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



2002

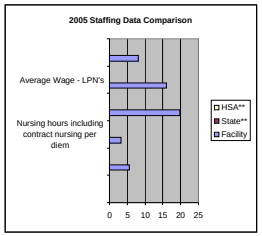
	Your Facility	State*	HSA*
Total occupancy utilization	#DIV/0!	80.90%	80.30%
Medicaid utilization	#DIV/0!	64.50%	58.50%
Medicare utilization	#DIV/0!	7.40%	6.10%
Private pay percent utilization	#DIV/0!	N/A	N/A
Capacity in Patient Days		N/A	N/A
Census days of service provided		N/A	N/A



Prairie Rose Health Care Center
Comparative Staffing Data
Year Ending 12/31/2005
HSA 1

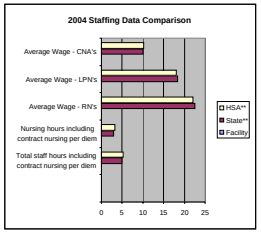
2005

	Your Facility	State**	HSA**
Total staff hours including contract nursing per diem	5.51	0.00	0.00
Nursing hours including contract nursing per diem	3.32	0.00	0.00
Average Wage - RN's	19.73	0.00	0.00
Average Wage - LPN's	15.92	0.00	0.00
Average Wage - CNA's	8.04	0.00	0.00



2004

	Your Facility	State**	HSA**
Total staff hours including contract nursing per diem		5.00	5.30
Nursing hours including contract nursing per diem		3.00	3.20
Average Wage - RN's		22.54	22.05
Average Wage - LPN's		18.40	18.02
Average Wage - CNA's		10.02	10.13

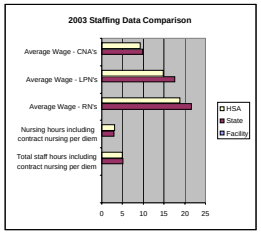


** State and HSA data for 2004 and 2005 is not expected to be available from HFS until March 2006 and 2007 respectively.

Prairie Rose Health Care Center
Comparative Staffing Data
Year Ending 12/31/2005
HSA 3

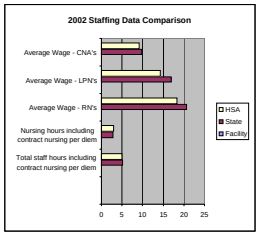
2003

	Your Facility	State	HSA
Total staff hours including contract nursing per diem		5.10	5.00
Nursing hours including contract nursing per diem		2.90	3.10
Average Wage - RN's		21.56	18.79
Average Wage - LPN's		17.64	14.79
Average Wage - CNA's		9.91	9.19

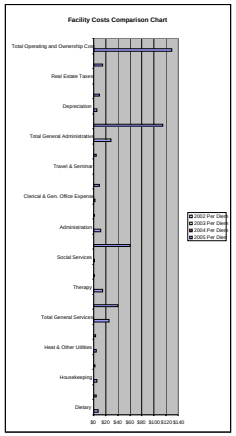


2002

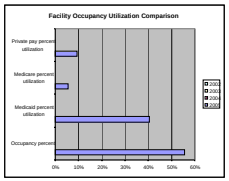
	Your Facility	State	HSA
Total staff hours including contract nursing per diem		5.20	5.00
Nursing hours including contract nursing per diem		2.80	3.00
Average Wage - RN's		20.69	18.37
Average Wage - LPN's		16.89	14.33
Average Wage - CNA's		9.73	9.09

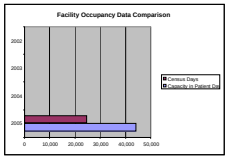


Cost Report Line	Description	Your Facility 2005 Per Diem	Your Facility 2004 Per Diem	Your Facility 2003 Per Diem	Your Facility 2002 Per Diem
1	Dietary	7.34	#DIV/0!	#DIV/0!	#DIV/0!
2	Food Purchase	4.17	#DIV/0!	#DIV/0!	#DIV/0!
3	Housekeeping	4.86	#DIV/0!	#DIV/0!	#DIV/0!
4	Laundry	1.85	#DIV/0!	#DIV/0!	#DIV/0!
5	Heat & Other Utilities	3.81	#DIV/0!	#DIV/0!	#DIV/0!
6	Maintenance	3.13	#DIV/0!	#DIV/0!	#DIV/0!
8	Total General Services	25.16	#DIV/0!	#DIV/0!	#DIV/0!
10	Nursing & Medical Records	40.78	#DIV/0!	#DIV/0!	#DIV/0!
10A	Therapy	14.93	#DIV/0!	#DIV/0!	#DIV/0!
11	Activities	1.47	#DIV/0!	#DIV/0!	#DIV/0!
12	Social Services	1.38	#DIV/0!	#DIV/0!	#DIV/0!
16	Total Health Care & Programs	60.41	#DIV/0!	#DIV/0!	#DIV/0!
17	Administration	11.44	#DIV/0!	#DIV/0!	#DIV/0!
19	Professional Services	1.25	#DIV/0!	#DIV/0!	#DIV/0!
21	Clerical & Gen. Office Expense	2.62	#DIV/0!	#DIV/0!	#DIV/0!
22	Employee Benefits & PR Taxes	9.18	#DIV/0!	#DIV/0!	#DIV/0!
24	Travel & Seminar	0.02	#DIV/0!	#DIV/0!	#DIV/0!
26	Insurance-Property, Liability & Malpract	4.22	#DIV/0!	#DIV/0!	#DIV/0!
28	Total General Administrative	29.03	#DIV/0!	#DIV/0!	#DIV/0!
29	Total Operating Expenses	114.60	#DIV/0!	#DIV/0!	#DIV/0!
30	Depreciation	5.46	#DIV/0!	#DIV/0!	#DIV/0!
32	Interest	9.32	#DIV/0!	#DIV/0!	#DIV/0!
33	Real Estate Taxes	-	#DIV/0!	#DIV/0!	#DIV/0!
37	Total Ownership	15.23	#DIV/0!	#DIV/0!	#DIV/0!
	Total Operating and Ownership Cost	129.84	#DIV/0!	#DIV/0!	#DIV/0!

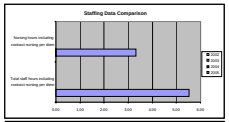


	Facility 2005	Facility 2004	Facility 2003	Facility 2002
Occupancy percent	55.46%	#DIV/0!	#DIV/0!	#DIV/0!
Medicaid percent utilization	40.46%	#DIV/0!	#DIV/0!	#DIV/0!
Medicare percent utilization	5.54%	#DIV/0!	#DIV/0!	#DIV/0!
Private pay percent utilization	9.47%	#DIV/0!	#DIV/0!	#DIV/0!
Capacity in Patient Days	44,165	0	0	0
Census Days	24,495	0	0	0





	Facility 2005	Facility 2004	Facility 2003	Facility 2002
Total staff hours including contract nursing per dis	5.51	0.00	0.00	0.00
Nursing hours including contract nursing per diem	3.32	0.00	0.00	0.00
Average Wage - RN's	19.73	0.00	0.00	0.00
Average Wage - LPN's	15.92	0.00	0.00	0.00
Average Wage - CNA's	8.04	0.00	0.00	0.00



	Salaries	Supplies	Other	Total	Reclass-ifications	Reclassified Total	Adjustments	Adjusted Total
1. Dietary	158,937	15,570	5,225	179,732	0	179,732	0	179,732
2. Food Purchase	0	111,725	0	111,725	0	111,725	-9,678	102,047
3. Housekeeping	105,170	13,990	0	119,160	0	119,160	0	119,160
4. Laundry	17,210	28,134	0	45,344	0	45,344	0	45,344
5. Heat and Other Utilities	0	0	93,379	93,379	0	93,379	0	93,379
6. Maintenance	23,008	16,705	37,040	76,753	0	76,753	0	76,753
7. Other (specify)*	0	0	0	0	0	0	0	0
8. Total General Services	304,325	186,124	135,644	626,093	0	626,093	-9,678	616,415
9. Medical Director	0	0	22,000	22,000	0	22,000	0	22,000
10. Nursing & Medical Records	914,701	78,559	5,540	998,800	0	998,800	0	998,800
10a. Therapy	127,756	950	236,984	365,690	0	365,690	0	365,690
11. Activities	30,693	797	4,450	35,940	0	35,940	0	35,940
12. Social Services	33,585	149	0	33,734	0	33,734	0	33,734
13. Nurse Aide Training	0	0	0	0	0	0	0	0
14. Program Transportation	23,606	0	0	23,606	0	23,606	0	23,606
15. Other (specify)*	0	0	0	0	0	0	0	0
16. Total Health Care & Programs	1,130,341	80,455	268,974	1,479,770	0	1,479,770	0	1,479,770
17. Administrative	60,251	0	220,000	280,251	0	280,251	0	280,251
18. Directors Fees	0	0	0	0	0	0	0	0
19. Professional Services	0	0	31,457	31,457	0	31,457	-1,698	29,759
20. Fees, Subscriptions & Promotion	0	0	3,553	3,553	0	3,553	-634	2,919
21. Clerical & General Office	38,625	4,741	20,805	64,171	0	64,171	0	64,171
22. Employee Benefits & Payroll	0	0	222,648	222,648	0	222,648	2,198	224,846
23. Inservice Training & Education	0	0	130	130	0	130	0	130
24. Travel and Seminar	0	0	543	543	0	543	0	543
25. Other Admin. Staff Trans	0	0	5,094	5,094	0	5,094	0	5,094
26. Insurance-Prop.Liab.Malpractice	0	0	103,324	103,324	0	103,324	0	103,324
27. Other (specify)*	0	0	0	0	0	0	0	0
28. Total General Adminis	98,876	4,741	607,554	711,171	0	711,171	-134	711,037
29. Total General Administrative	1,533,542	271,320	1,012,172	2,817,034	0	2,817,034	-9,812	2,807,222
30. Depreciation	0	0	133,824	133,824	0	133,824	0	133,824
31. Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0
32. Interest	0	0	228,331	228,331	0	228,331	0	228,331
33. Real Estate	0	0	43	43	0	43	-43	0
34. Rent - Facility & Grounds	0	0	0	0	0	0	0	0
35. Rent - Equipment & Vehicles	0	0	10,999	10,999	0	10,999	0	10,999
36. Other (specify):*	0	0	0	0	0	0	0	0
37. Total Ownership	0	0	373,197	373,197	0	373,197	-43	373,154
38. Medically Necessary T	0	0	0	0	0	0	0	0
39. Ancillary Service Cent	0	107,890	94	107,984	0	107,984	0	107,984
40. Barber and Beauty Shop	0	0	0	0	0	0	0	0
41. Coffee and Gift Shops	0	0	0	0	0	0	0	0
42	0	0	66,248	66,248	0	66,248	0	66,248
43. Other (specify):*	0	0	68,335	68,335	0	68,335	-68,335	0
44. Total Special Cost Ce	0	107,890	134,677	242,567	0	242,567	-68,335	174,232
45. Grand Total	1,533,542	379,210	1,520,046	3,432,798	0	3,432,798	-78,190	3,354,608

	Operating	After Consolidation
General Service Cost Center		
1. Cash on hand and in banks	601	601
2. Cash - Patient Deposits	26,998	26,998
3. Accounts & Notes Recievable	1,360,943	1,360,943
4. Supply Inventory	0	0
5. Short-Term Investments	0	0
6. Prepaid Insurance	33,363	33,363
7. Other Prepaid Expenses	12,105	12,105
8. Accounts Receivable-Owner/Related Party	0	0
9. Other (specify):	2,106	2,106
10. Total current assets	1,436,116	1,436,116
LONG TERM ASSETS		
11. Long-Term Notes Receivable	0	0
12. Long-Term Investments	0	0
13. Land	13,500	13,500
14. Buildings, at Historical Cost	2,832,992	2,900,084
15. Leasehold Improvements, Historical Cost	23,204	23,204
16. Equipment, at Historical Cost	843,335	776,243
17. Accumulated Depreciation (book methods)	-1,918,938	-1,918,938
18. Deferred Charges	0	0
19. Organization & Pre-Operating Costs	0	0
20. Accum Amort - Org/Pre-Op Costs	0	0
21. Restricted Funds	0	0
22. Other Long-Term Assets (specify):	389,519	389,519
23. other (specify):	533,637	533,637
24. Total Long-Term Assets	2,717,249	2,717,249
25. Total Assets	4,153,365	4,153,365
CURRENT LIABILITIES		
26. Accounts Payable	694,041	694,041
27. Officer's Accounts Payable	0	0
28. Accounts Payable-Patients Deposits	26,998	26,998
29. Short-Term Notes Payable	40,702	40,702
30. Accrued Salaries Payable	94,476	94,476
31. Accrued Taxes Payable	13,522	13,522
32. Accrued Real Estate Taxes	0	0
33. Accrued Interest Payable	17,871	17,871
34. Deferred Compensation	0	0
35. Federal and State Income Taxes	0	0
36. Other Current Liabilities (specify):	11,393	11,393
37. Other Current Liabilities (specify):	804,710	804,710
38. Total Current Liabilities	1,703,713	1,703,713
LONG TERM LIABILITES		
39.Long-Term Notes Payable	0	0
40.Mortgage Payable	3,429,361	3,429,361
41.Bonds Payable	0	0
42.Deferred Compensation	0	0
43.Other Long-Term Liabilities (specify):	0	0
44.Other Long-Term Liabilities (specify):	0	0
45.Total Long-Term Liabilities	3,429,361	3,429,361
46.Total Liabilities	5,133,074	5,133,074
47.Total Equity	-979,709	-979,709
48.Total Liabilities and Equity	4,153,365	4,153,365

	Balance per Medicaid Trial Balance
1. Gross Revenue - All levels of Care	3,156,993
2. Discounts and Allowances for all Levels	-268,593
Subtotal - Inpatient Care	2,888,400
4. Day Care	0
5. Other Care for Outpatients	0
6. Therapy	421,463
7. Oxygen	1,567
Subtotal - Anciliary Revenue	423,030
9. Payments for Education	0
10. Other Governmental Grants	0
11. Nurses Aide Training Reimbursements	0
12. Gift and Coffee Shop	0
13. Barber and Beauty Care	0
14. Non-Patient Meals	6,784
15. Telephone, Television, and Radio	0
16. Rental of Facility Space	0
17. Sale of Drugs	231,978
18. Sale of Supplies to Non-Patients	0
19. Laboratory	76,473
20. Radiologyand X-Ray	0
21. Other Medical Services	117,702
22. Laundry	0
Subtotal - Other Operating Revenue	432,937
24. Contributions	0
25. Interest and Other Investments Income	4,349
Subtotal - Non-Operating Revenue	4,349
27. Other Revenue (specify):	0
28. Other Revenue (specify):	14,345
Subtotal - Other Revenue	14,345
30. Total Revenue	3,763,061
31. General Services	626,093
32. Health Care	1,479,770
33. General Administration	711,171
34. Ownership	373,197
35. Special Cost Centers	176,319
35. Provider Participation Fee	66,248
37. Other	0
40. Total Expenses	3,432,798
41. Income Before Income Taxes	330,263
42. Income Taxes	0
43. Net Income or Loss for the Year	330,263

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IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2005 Cost Reports
2005 (Run June 1, 2004) **UN-INFLATED**

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary														
2	Food Purchase														
3	Housekeeping														
4	Laundry														
5	Heat & Other Utilities														
6	Maintenance														
8	**TOTAL GENERAL SERVICES**														
10	Nursing & Medical Records														
10A	Therapy														
11	Activities														
12	Social Services														
16	**TOTAL HEALTH CARE & PROGRAMS**														
17	Administration														
19	Professional Services														
21	Clerical & Gen. Office Expense														
22	Employee Benefits & PR Taxes														
24	Travel & Seminar														
26	Insurance-Property, liability & Malpractice														
28	**TOTAL GENERAL ADMINISTRATIVE**														
29	**TOTAL OPERATING EXPENSES**														
30	Depreciation														
32	Interest														
33	Real Estate Taxes														
37	**TOTAL OWNERSHIP**														
	TOTAL OPERATING & OWNERSHIP COST														

Average Wage Data Table

	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem												
Nursing hours including contract nurses per diem												
RN												
LPN												
CNA												
DON												
ADON												

2003 - Staffing and Occupancy Data

	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy												
Medicaid Utilization												
Medicare Utilization												

		Prairie Rose Health Care Center	Prairie Rose Health Care Center
		2005 Costs	**2005 Census**
Cost Report Line	**Description**		24,495
1	Dietary		
2	Food Purchase		
3	Housekeeping		
4	Laundry		
5	Heat & Other Utilities		
6	Maintenance		
8	**TOTAL GENERAL SERVICES**		
10	Nursing & Medical Records		
10A	Therapy		
11	Activities		
12	Social Services		
16	**TOTAL HEALTH CARE & PROGRAMS**		
17	Administration		
19	Professional Services		
21	Clerical & Gen. Office Expense		
22	Employee Benefits & PR Taxes		
24	Travel & Seminar		
26	Insurance-Property, liability & Malpractice		
28	**TOTAL GENERAL ADMINISTRATIVE**		
29	**TOTAL OPERATING EXPENSES**		
30	Depreciation		
32	Interest		
33	Real Estate Taxes		
37	**TOTAL OWNERSHIP**		
	TOTAL OPERATING & OWNERSHIP COST		

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2004 Cost Reports
2004 (Run June 1, 2004) **UN-INFLATED**

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary														
2	Food Purchase														
3	Housekeeping														
4	Laundry														
5	Heat & Other Utilities														
6	Maintenance														
8	**TOTAL GENERAL SERVICES**														
10	Nursing & Medical Records														
10A	Therapy														
11	Activities														
12	Social Services														
16	**TOTAL HEALTH CARE & PROGRAMS**														
17	Administration														
19	Professional Services														
21	Clerical & Gen. Office Expense														
22	Employee Benefits & PR Taxes														
24	Travel & Seminar														
26	Insurance-Property, liability & Malpractice														
28	**TOTAL GENERAL ADMINISTRATIVE**														
29	**TOTAL OPERATING EXPENSES**														
30	Depreciation														
32	Interest														
33	Real Estate Taxes														
37	**TOTAL OWNERSHIP**														
	TOTAL OPERATING & OWNERSHIP COST														

Cost Report Line	Description	Prairie Rose Health Care Center 2004 Costs	Prairie Rose Health Care Center 2004 Census
1	Dietary		
2	Food Purchase		
3	Housekeeping		
4	Laundry		
5	Heat & Other Utilities		
6	Maintenance		
8	**TOTAL GENERAL SERVICES**		
10	Nursing & Medical Records		
10A	Therapy		
11	Activities		
12	Social Services		
16	**TOTAL HEALTH CARE & PROGRAMS**		
17	Administration		
19	Professional Services		
21	Clerical & Gen. Office Expense		
22	Employee Benefits & PR Taxes		
24	Travel & Seminar		
26	Insurance-Property, liability & Malpractice		
28	**TOTAL GENERAL ADMINISTRATIVE**		
29	**TOTAL OPERATING EXPENSES**		
30	Depreciation		
32	Interest		
33	Real Estate Taxes		
37	**TOTAL OWNERSHIP**		
	TOTAL OPERATING & OWNERSHIP COST		

Average Wage Data Table

	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.00	5.30	5.30	5.30	5.30	5.10	4.80	4.80	4.80	5.10	5.30	5.20
Nursing hours including contract nurses per diem	3.00	3.20	3.20	3.30	3.20	3.10	2.80	2.80	2.80	3.10	3.20	3.10
RN	22.54	22.05	20.73	19.72	20.73	17.47	25.72	25.72	25.72	23.44	22.05	20.42
LPN	18.4	18.02	17.23	15.4	17.23	13.82	21.06	21.06	21.06	19.09	18.02	17.13
CNA	10.02	10.13	10.03	9.32	10.03	8.4	10.52	10.52	10.52	10.53	10.13	9.84
DON	28.97	27.38	25.17	23.86	25.17	22.23	34.39	34.39	34.39	30.41	27.38	25.97
ADON	25.23	23.95	21.85	19.41	21.85	19.13	28.74	28.74	28.74	26.68	23.95	23.77

2003 - Staffing and Occupancy Data

	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy	80.50%	80.70%	80.40%	78.10%	80.40%	74.40%	81.80%	81.80%	81.80%	82.90%	80.70%	78.20%
Medicaid Utilization	65.00%	57.00%	56.70%	58.50%	56.70%	61.80%	70.60%	70.60%	70.60%	64.50%	57.00%	60.60%
Medicare Utilization	9.40%	7.70%	8.90%	9.30%	8.90%	8.80%	9.90%	9.90%	9.90%	10.30%	7.70%	8.90%

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2003 Cost Reports
2003 (Run June 1, 2004) **UN-INFLATED**

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.10	7.02	6.48	5.50	6.48	5.48	6.06	6.06	6.06	5.60	7.02	5.70	4.13	9.81
2	Food Purchase	4.31	4.47	4.40	4.27	4.40	3.99	4.31	4.31	4.31	4.28	4.47	4.11	3.36	6.04
3	Housekeeping	3.70	3.59	3.68	2.91	3.68	3.40	4.05	4.05	4.05	3.97	3.59	3.61	2.48	5.80
4	Laundry	1.85	2.23	1.90	1.79	1.90	2.10	1.59	1.59	1.59	1.69	2.23	2.13	0.91	3.14
5	Heat & Other Utilities	2.95	3.17	2.93	2.94	2.93	2.71	2.93	2.93	2.93	2.91	3.17	2.95	2.05	4.25
6	Maintenance	3.01	3.26	3.03	2.99	3.03	2.55	3.21	3.21	3.21	3.05	3.26	2.82	1.92	5.12
8	**TOTAL GENERAL SERVICES**	**22.58**	**24.49**	**22.99**	**21.14**	**22.99**	**21.47**	**22.65**	**22.65**	**22.65**	**22.45**	**24.49**	**21.73**	**17.57**	**31.51**
10	Nursing & Medical Records	41.83	42.52	43.12	38.37	43.12	33.78	45.12	45.12	45.12	47.22	42.52	42.15	27.25	64.47
10A	Therapy	2.10	1.86	2.69	3.34	2.69	3.47	1.45	1.45	1.45	2.41	1.86	2.24	-	10.55
11	Activities	1.91	2.18	1.92	1.61	1.92	1.48	2.16	2.16	2.16	2.05	2.18	1.54	1.06	3.45
12	Social Services	1.42	1.45	1.64	1.05	1.64	1.09	1.60	1.60	1.60	1.12	1.45	1.27	0.58	3.00
16	**TOTAL HEALTH CARE & PROGRAMS**	**49.48**	**50.39**	**51.22**	**46.39**	**51.22**	**41.58**	**52.34**	**52.34**	**52.34**	**54.96**	**50.39**	**49.49**	**32.10**	**77.23**
17	Administration	3.36	3.33	3.15	3.15	3.15	3.60	3.46	3.46	3.46	3.04	3.33	3.17	1.71	7.21
19	Professional Services	0.99	1.09	0.85	0.83	0.85	0.76	1.12	1.12	1.12	1.13	1.09	0.77	0.07	3.44
21	Clerical & Gen. Office Expense	4.79	4.32	4.97	3.98	4.97	3.46	5.56	5.56	5.56	5.04	4.32	4.25	2.49	10.78
22	Employee Benefits & PR Taxes	10.09	10.42	11.01	8.88	11.01	7.67	10.51	10.51	10.51	11.38	10.42	9.08	6.33	19.34
24	Travel & Seminar	0.08	0.10	0.13	0.10	0.13	0.13	0.06	0.06	0.06	0.05	0.10	0.07	-	0.43
26	Insurance-Property, liability & Malpractice	2.58	2.47	2.55	2.35	2.55	2.22	2.85	2.85	2.85	2.19	2.47	2.61	0.88	4.32
28	**TOTAL GENERAL ADMINISTRATIVE**	**24.94**	**25.31**	**26.11**	**23.02**	**26.11**	**21.37**	**25.81**	**25.81**	**25.81**	**26.59**	**25.31**	**22.93**	**16.95**	**39.14**
29	**TOTAL OPERATING EXPENSES**	**98.06**	**100.77**	**100.03**	**92.47**	**100.03**	**88.05**	**100.96**	**100.96**	**100.96**	**103.01**	**100.77**	**94.71**	**69.40**	**142.56**
30	Depreciation	3.70	3.82	4.08	3.29	4.08	2.54	4.11	4.11	4.11	3.54	3.82	3.38	1.01	8.43
32	Interest	2.54	2.81	1.96	2.09	1.96	1.41	4.05	4.05	4.05	2.63	2.81	1.50	-	11.53
33	Real Estate Taxes	1.38	0.92	1.08	0.82	1.08	0.80	3.20	3.20	3.20	1.36	0.92	1.11	-	4.85
37	**TOTAL OWNERSHIP**	**11.11**	**9.73**	**9.80**	**8.00**	**9.80**	**7.04**	**14.54**	**14.54**	**14.54**	**11.02**	**9.73**	**8.39**	**3.76**	**23.58**
	TOTAL OPERATING & OWNERSHIP COST	**109.17**	**110.50**	**109.83**	**100.47**	**109.83**	**95.09**	**115.50**	**115.50**	**115.50**	**114.03**	**110.50**	**103.10**	**73.16**	**166.14**

Average Wage Data Table

	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nurses per diem	5.10	5.30	5.30	5.00	5.30	5.10	4.90	4.90	4.90	5.10	5.30	5.30
Nursing hours including contract nurses per diem	2.90	3.20	3.10	3.10	3.10	3.00	2.70	2.70	2.70	3.00	3.20	3.10
RN	21.56	21.14	19.99	18.79	19.99	16.66	24.55	24.55	24.55	22.85	21.14	20.33
LPN	17.64	17.65	16.41	14.79	16.41	13.36	20.23	20.23	20.23	18.67	17.65	16.45
CNA	9.91	10.11	9.89	9.19	9.89	8.28	10.44	10.44	10.44	10.54	10.11	9.76
DON	27.82	26.67	24.49	23.07	24.49	20.82	33.29	33.29	33.29	29.65	26.67	24.62
ADON	24.39	22.67	21.12	19.67	21.12	18.73	27.45	27.45	27.45	26.14	22.67	22.50

2003 - Staffing and Occupancy Data

	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy	80.80%	80.80%	80.60%	79.90%	80.60%	75.20%	82.00%	82.00%	82.00%	81.60%	80.80%	77.30%
Medicaid Utilization	64.80%	56.40%	57.70%	59.60%	57.70%	62.80%	70.00%	70.00%	70.00%	64.30%	56.40%	59.30%
Medicare Utilization	8.50%	7.50%	7.50%	7.70%	7.50%	8.70%	9.10%	9.10%	9.10%	9.30%	7.50%	8.00%

		Prairie Rose Health Care Center	Prairie Rose Health Care Center
Cost Report Line	Description	2003 Costs	2003 Census
1	Dietary		
2	Food Purchase		
3	Housekeeping		
4	Laundry		
5	Heat & Other Utilities		
6	Maintenance		
8	**TOTAL GENERAL SERVICES**		
10	Nursing & Medical Records		
10A	Therapy		
11	Activities		
12	Social Services		
16	**TOTAL HEALTH CARE & PROGRAMS**		
17	Administration		
19	Professional Services		
21	Clerical & Gen. Office Expense		
22	Employee Benefits & PR Taxes		
24	Travel & Seminar		
26	Insurance-Property, liability & Malpractice		
28	**TOTAL GENERAL ADMINISTRATIVE**		
29	**TOTAL OPERATING EXPENSES**		
30	Depreciation		
32	Interest		
33	Real Estate Taxes		
37	**TOTAL OWNERSHIP**		
	TOTAL OPERATING & OWNERSHIP COST		

IDPA LTC Profiles
LTC Median Per Diem Cost by HSA - 2002 Cost Reports
2002 (Run June 1, 2004) **UN-INFLATED**

Cost Report Line	Description	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11	10th %	90th %
1	Dietary	6.01	7.28	6.51	5.36	6.51	5.48	5.92	5.92	5.92	5.83	7.28	5.60	4.17	9.77
2	Food Purchase	4.27	4.52	4.40	4.15	4.40	3.99	4.31	4.31	4.31	4.11	4.52	4.09	3.29	5.90
3	Housekeeping	3.65	3.84	3.56	3.05	3.56	3.25	4.13	4.13	4.13	3.89	3.84	3.48	2.51	5.63
4	Laundry	1.90	2.15	2.01	1.72	2.01	2.09	1.67	1.67	1.67	1.58	2.15	2.23	1.10	3.13
5	Heat & Other Utilities	2.71	2.84	2.76	2.75	2.76	2.54	2.67	2.67	2.67	2.72	2.84	2.73	1.89	4.03
6	Maintenance	2.99	3.41	2.96	2.91	2.96	2.48	3.16	3.16	3.16	2.90	3.41	2.92	1.95	5.11
8	**TOTAL GENERAL SERVICES**	**22.09**	**24.39**	**22.49**	**20.85**	**22.49**	**20.47**	**22.71**	**22.71**	**22.71**	**22.66**	**24.39**	**22.04**	**17.19**	**30.80**
10	Nursing & Medical Records	40.68	42.79	42.10	37.44	42.10	33.35	43.96	43.96	43.96	43.84	42.79	41.16	26.11	62.04
10A	Therapy	1.85	1.90	2.38	2.86	2.38	1.81	1.54	1.54	1.54	3.02	1.90	2.27	-	10.03
11	Activities	1.88	2.12	1.89	1.50	1.89	1.37	2.23	2.23	2.23	2.10	2.12	1.60	1.13	3.39
12	Social Services	1.44	1.46	1.50	1.08	1.50	1.13	1.61	1.61	1.61	1.32	1.46	1.32	0.58	3.00
16	**TOTAL HEALTH CARE & PROGRAMS**	**47.55**	**50.19**	**49.32**	**44.36**	**49.32**	**39.56**	**50.57**	**50.57**	**50.57**	**52.75**	**50.19**	**47.76**	**31.31**	**74.79**
17	Administration	3.39	3.49	3.30	3.27	3.30	3.61	3.39	3.39	3.39	3.20	3.49	3.54	1.65	6.84
19	Professional Services	0.98	1.00	0.76	0.88	0.76	0.98	1.05	1.05	1.05	1.19	1.00	0.72	0.07	2.93
21	Clerical & Gen. Office Expense	4.58	4.07	4.40	3.67	4.40	3.47	5.75	5.75	5.75	4.19	4.07	4.31	2.36	10.72
22	Employee Benefits & PR Taxes	9.63	10.11	10.26	8.28	10.26	7.80	10.26	10.26	10.26	9.30	10.11	8.44	6.22	17.51
24	Travel & Seminar	0.09	0.12	0.10	0.09	0.10	0.16	0.06	0.06	0.06	0.03	0.12	0.09	-	0.37
26	Insurance-Property, liability & Malpractice	2.19	1.93	1.97	1.87	1.97	2.00	2.46	2.46	2.46	2.40	1.93	2.03	0.83	3.92
28	**TOTAL GENERAL ADMINISTRATIVE**	**23.47**	**23.64**	**24.80**	**21.32**	**24.80**	**20.28**	**25.17**	**25.17**	**25.17**	**23.10**	**23.64**	**21.93**	**16.13**	**36.02**
29	**TOTAL OPERATING EXPENSES**	**94.39**	**99.26**	**97.46**	**85.50**	**97.46**	**82.47**	**99.35**	**99.35**	**99.35**	**97.86**	**99.26**	**91.33**	**67.15**	**138.58**
30	Depreciation	3.53	3.13	3.86	3.26	3.86	2.41	4.18	4.18	4.18	3.94	3.13	3.04	0.73	8.09
32	Interest	2.73	2.84	2.05	2.60	2.05	1.55	4.55	4.55	4.55	2.14	2.84	1.54	-	12.86
33	Real Estate Taxes	1.30	0.77	0.88	0.93	0.88	0.72	3.17	3.17	3.17	1.29	0.77	1.03	-	5.05
37	**TOTAL OWNERSHIP**	**11.44**	**9.19**	**9.85**	**8.76**	**9.85**	**6.52**	**15.35**	**15.35**	**15.35**	**11.40**	**9.19**	**10.00**	**3.55**	**24.50**
	TOTAL OPERATING & OWNERSHIP COST	**105.83**	**108.45**	**107.31**	**94.26**	**107.31**	**88.99**	**114.70**	**114.70**	**114.70**	**109.26**	**108.45**	**101.30**	**70.70**	**163.08**

2002 Costs **2002 Census**

Cost Report Line	Description
1	Dietary
2	Food Purchase
3	Housekeeping
4	Laundry
5	Heat & Other Utilities
6	Maintenance
8	**TOTAL GENERAL SERVICES**
10	Nursing & Medical Records
10A	Therapy
11	Activities
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16	**TOTAL HEALTH CARE & PROGRAMS**
17	Administration
19	Professional Services
21	Clerical & Gen. Office Expense
22	Employee Benefits & PR Taxes
24	Travel & Seminar
26	Insurance-Property, liability & Malpractice
28	**TOTAL GENERAL ADMINISTRATIVE**
29	**TOTAL OPERATING EXPENSES**
30	Depreciation
32	Interest
33	Real Estate Taxes
37	**TOTAL OWNERSHIP**
	TOTAL OPERATING & OWNERSHIP COST

2002 - Average Wage Data Table

	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Total staff hours including contract nursing per diem	5.20	5.50	5.40	5.00	5.40	5.10	5.00	5.00	5.00	4.90	5.50	5.30
Nursing hours including contract nurses per diem	2.80	3.10	3.10	3.00	3.10	2.90	2.60	2.60	2.60	2.60	3.10	3.00
RN	20.69	20.12	19.18	18.37	19.18	16.06	23.49	23.49	23.49	21.31	20.12	19.45
LPN	16.89	17.04	15.72	14.33	15.72	12.75	19.39	19.39	19.39	17.96	17.04	15.69
CNA	9.73	10.05	9.65	9.09	9.65	8.08	10.28	10.28	10.28	10.39	10.05	9.62
DON	26.38	24.75	22.98	22.48	22.98	20.02	31.78	31.78	31.78	28.56	24.75	23.68
ADON	23.27	21.44	20.51	18.93	20.51	17.26	26.34	26.34	26.34	24.33	21.44	21.27

2002 - Staffing and Occupancy Data

	State-Wide	HSA 1	HSA 2	HSA 3	HSA 4	HSA 5	HSA 6	HSA 7	HSA 8	HSA 9	HSA 10	HSA 11
Average Occupancy	80.90%	79.60%	81.90%	80.30%	81.90%	75.30%	82.20%	82.20%	82.20%	82.00%	79.60%	76.60%
Medicaid Utilization	64.50%	55.50%	56.10%	58.50%	56.10%	63.30%	69.90%	69.90%	69.90%	66.70%	55.50%	60.90%
Medicare Utilization	7.40%	6.80%	7.20%	6.10%	7.20%	7.40%	7.70%	7.70%	7.70%	8.20%	6.80%	7.00%